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JAMES E GASTLE + 19052645571

NO. 524 600-1



DECLARATION AND POWER OF ATTORNEY FOR UTILITY OR DESIGN APPLICATION USING AN APPLICATION DATA SHEET

Title of invention

CHAIR CONVERSION DEVICE

As the below named inventor(s), I/we declare that:

This declaration is directed to:

- The attached application, or
 Application No. 10/770,354, filed on February 3, 2004.
 as amended on _____ (if applicable);

I/we believe that I/we am/are the original and first inventor(s) of the subject matter which is claimed and for which a patent is sought;

I/we have reviewed and understand the contents of the above-identified application, including the claims, as amended by any amendment specifically referred to above;

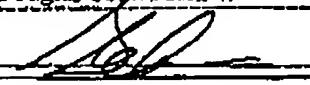
I/we hereby appoint the practitioners at Customer Number 040854 as my/our attorney(s) or agent(s) to prosecute the application identified above, and to transact all business in the USPTO connected therewith.

I/we acknowledge the duty to disclose to the United States Patent and Trademark Office all information known to me/us to be material to patentability as defined in 37 CFR 1.56, including for continuation-in-part applications, material information which became available between the filing date of the prior application and the national or PCT International filing date of the continuation-in-part application.

All statements made herein of my/own knowledge are true, all statements made herein on information and belief are believed to be true, and further that these statements were made with the knowledge that willful false statements and the like are punishable by fine or imprisonment, or both, under 18 U.S.C. 1001, and may jeopardize the validity of the application or any patent issuing thereon.

FULL NAME OF INVENTOR(S)

Inventor one: Douglas Scott McKellar Date: 6/7/04

Signature:  Citizen of: CA

Inventor two: _____ Date: _____

Signature: _____ Citizen of: _____

Inventor three: _____ Date: _____

Signature: _____ Citizen of: _____

Inventor four: _____ Date: _____

Signature: _____ Citizen of: _____

Additional inventors are being named on additional form(s) attached hereto.

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